

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. 324 /XXVII(8)/Vanijya kar(VAT)/ 2008 dated 14 May, 2008 for general information.

**Government of Uttarakhand**

**VITTA ANUBHAG-8**

**NO. 324 /XXVII(8)/ VITTA/2008**

**Dehradun :: Dated :: 14 May, 2008**

**Notification**

With a view to amend The Uttarakhand (The Uttaranchal Value Added Tax Rules, 2005), in exercise of the powers conferred by Section 71 of The Uttarakhand (The Uttaranchal Value Added Tax Act, 2005) (Act No. 27 of 2005), the Governor is pleased to formulate the following rules.

**The Uttarakhand Value Added Tax (Amendment) Rules, 2008**

**1. Short title and Commencement-** (1) These Rules may be called The Uttarakhand (The Uttaranchal Value Added Tax Rules, 2005 (Amendment) 2008.

(2) They shall come into force with immediate effect.

**2. Substitution of sub-rule (3), clause (c) of sub-rule (4), sub-rule (5) and sub-rule (14) of rule 2-** In Rule 2 of The Uttarakhand (The Uttaranchal Value Added Tax Rules, 2005) Adaptation and Modification Order, 2007, hereinafter referred to as the “Principal Rules”, for the existing sub-rule in column-1 the following sub-rule in column-2 shall be substituted; **namely-**

**Column-1**

**Column-2**

### **Present Sub-Rule**

(3) “Additional Commissioner of Commercial Tax” means any person appointed by the State Government, either by name or by virtue of his office, to perform the duties and exercise the powers of an Additional Commissioner and includes an Additional Commissioner (Executive) and Additional Commissioner (Appeal).

(c) an Assistant Commissioner of a circle/sector posted by or a Commercial Tax Officer Grade-II appointed or posted by the Commissioner of Commercial Tax to such circle/sector to perform the duties and exercise the powers of an Assessing Authority in such circle/sector ; and

(5) “Assistant Commissioner” means an Assistant Commissioner appointed by the State Government to perform the functions, duties and exercise the powers of an Assessing Authority and includes a Commercial Tax Officer Grade-II appointed by the Commissioner;

(14)"Repealed Rules" means the Uttaranchal Value Added Tax Rules, 2005.

### **Hereby Substituted Sub- Rule**

(3) “Additional Commissioner of Commercial Tax” means any person appointed by the State Government, either by name or by virtue of his office, to perform the duties and exercise the powers of an Additional Commissioner and includes an Additional Commissioner (Executive), Additional Commissioner (Appeal), Additional Commissioner (Audit), Additional Commissioner (Enforcement) and Additional Commissioner (Headquarters).

(c) an Assistant Commissioner of a circle/sector posted by the government or a Commercial Tax Officer appointed or posted by the Commissioner of Commercial Tax to such circle/sector to perform the duties and exercise the powers of an Assessing Authority in such circle/sector ; and

(5) “Assistant Commissioner” means an Assistant Commissioner appointed by the State Government to perform the functions, duties and exercise the powers of an Assessing Authority and includes a Commercial Tax Officer appointed by the Commissioner;

(14)"Repealed Rules" means the Uttaranchal Value Added Tax Rules, 2005 notified under section 71 of Uttaranchal Value Added Tax Ordinance, 2005;

**3. Sustainaion of sub-rule (4) of rule 3-** In Rule 3 the following sub-rule shall be substituted in column-2 for the existing sub-rule (4) in column-1 of the said Principal Rules; **namely-**

Column-1	Column-2
Present Sub-Rule	Hereby Substituted Sub-Rule
(4) Where there are more than one Assistant Commissioner or Commercial Tax Officer Grade-2 in a circle, the Commissioner shall determine the respective jurisdiction of each within that circle.	(4) Where there are more than one Assistant Commissioner or Commercial Tax Officer in a circle, the Commissioner shall determine the respective jurisdiction of each within that circle.

**4. Substitution of sub-rule (5) of rule 4-** In Rule 4 the following sub-rule shall be substituted in column-2 for the existing sub-rule (5) in column-1 of the said Principal Rules; **namely-**

Column-1	Column-2
Present Sub-Rule	Hereby Substituted Sub-Rule
(5) The Government shall appoint as many Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers Grade-2 and such other officers as it thinks fit for the purpose of performing the functions respectively assigned to them by or under these Rules. Such officers shall perform the said functions in whole of the State or within such local limits as the Government or any authority or officer empowered by it in this behalf,	(5) The Government shall appoint as many Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers and such other officers as it thinks fit for the purpose of performing the functions respectively assigned to them by or under these Rules. Such officers shall perform the said functions in whole of the State or within such local limits as the Government or

may assign to them.

any authority or officer  
empowered by it in this behalf,  
may assign to them.

**5. Substitution of first proviso of sub-rule (3) of rule 8-** In Rule 8 the following first proviso shall be substituted in column-2 for the existing first proviso of sub-section (3) in column-1 of the said Principal Rules; **namely-**

**Column-1**

**Present Proviso**

Provided that if the dealer deposits such fee after the commencement of the assessment year to which the fee relates together with a late fee of one hundred rupees for every month of delay or part thereof, his registration shall be renewed from the date he deposits the renewal fees;

**Column-2**

**Hereby Substituted Proviso**

Provided that if the dealer deposits such fee after the commencement of the assessment year to which the fee relates together with a late fee of one hundred rupees for every month of delay or part thereof, the Assessing Authority may, on being satisfied that there were sufficient reasons for the delay and after recording his reasons, direct that the registration certificate shall be deemed to have remained in force from the beginning of the relevant assessment year.

**6. Amendment in rule 11-** In Rule 11 the following sub-rules shall be substituted in column-2 for the existing sub-rules in column-1 of the said Principal Rules; **namely-**

**Column-1**

**Column-2**

### Present Rule

(a) In Hindi version of sub-rule (2) of Rule 11 of the Principal Rules- For the words **\*\*iz:i&31\*\***

(b) In sub rule (2) of rule 11 of the principal Rules for the words “within 15 days of the commencement of the assessment year”

(c) -----

### Hereby Substituted Rule

(a) In Hindi version of sub-rule (2) of Rule 11 of the Principal Rules- For the words **\*\*iz:i&31\*\*** occurring therein the words **\*\*iz:i&22\*\*** shall be **substituted**

(b) In sub-rule (2) of rule 11 of the principal Rules for the words “within 15 days of the commencement of the assessment year” the words “within 45 days of the commencement of the assessment year” shall be substituted.

(c) After clause (c) of sub-rule (3) the following clause shall be **added**, namely,

“(d) information in Annexure-3 of Form-III.” relating to sale made to the registered dealers.

**7. Substitution of sub-rule (6) of rule 13-** In Rule 13 the following sub-rule shall be substituted in column-2 for the existing sub-rule (6) in column-1 of the said Principal Rules; **namely-**

### Column-1

#### Present Sub- Rule

(6) The turnover of a dealer who is neither an importer nor a manufacturer, or who neither imports goods from nor exports goods outside the territory of India, and who has opted for Levy of Presumptive Tax under the provisions of sub-section (1) of section 7 of the Act, shall be

### Column-2

#### Hereby Substituted Sub-Rule

(6) The turnover of a dealer who is neither an importer nor a manufacturer, or who neither imports goods from nor exports goods outside the territory of India, and who has opted for Levy of Presumptive Tax under the provisions of sub-section (1) of

determined separately and its net turnover shall be computed after deducting from its gross turnover, the turnover in respect of the goods specified in Schedule II-(C) and Schedule-III of the Act.

section 7 of the Act, shall be determined separately and its net turnover shall be computed after deducting from its gross turnover, the turnover in respect of the goods specified in Schedule II-(C), Schedule III and of the goods specified in Schedule I on which additional excise duty is leviable under Additional Duties of Excise (Goods of Special Importance) Act 1957.

**8. Amendment in rule 16-** In Rule 16 the following proviso shall be substituted in column-2 for the existing proviso of sub-rule 3(a) of rule-16 in column-1 of the said Principal Rules; **namely-**

**Column-1**

**Present Proviso**

Provided that in respect of stock in hand on 1<sup>st</sup> October 2005, the dealer may be submit his claim for Input Tax Credit upto 31<sup>st</sup> December 2005.

**Column-2**

**Hereby Substituted Proviso**

In sub-rule 3(a) for the words “31<sup>st</sup> December, 2005” occurring in the proviso the words “31<sup>st</sup> March, 2006” shall be **substituted**.

**9. Amendment in sub-rule (4) of rule 23-** In Rule 23 the following proviso shall be substituted in column-2 for the existing proviso in the English version of sub-rule (4) of Rule 23 in column-1 of the said principal Rules; **namely-**

**Column-1**

**Present Proviso**

“Provided that no single form shall cover more than one transaction of purchase or sale of more than one assessment year and of value more than rupees five lakhs”

**Column-2**

**Hereby Substituted Proviso**

“Provided that no single form shall cover the transactions of purchase or sale of more than one assessment year and of value more than rupees five

lakhs”

**10. Substitution of clause (a) of sub-rule (7) of rule 36-** In Rule 36 the following clause shall be substituted in column-2 for the existing clause (i) of sub-rule (7) in column-1 of the said Principal Rules; **namely-**

<b>Column-1</b>	<b>Column-2</b>
<b>Present Rule</b>	<b>Hereby Substituted Rule</b>
(i) any officer not below the rank of Commercial Tax Officer, Grade-II to perform the functions of Departmental Representative before the Joint Commissioner (Appeal); or	(i) any officer not below the rank of Commercial Tax Officer, to perform the functions of Departmental Representative before the Joint Commissioner (Appeal); or

**11. Insertion of rule 53 and rule 54-** After rule 52 of The Uttarakhand (The Uttaranchal Value Added Tax Rules, 2005) hereafter referred to as the Principal Rules the following new rules shall be inserted; **namely-**

**53. Tax Audit from the level of Assessing Authority**

(1) For the purpose of audit under sub-section 8 of section 25 of the Act selection of the dealers shall be made from among the following –

(a) Dealers who have not submitted the periodical return till the last date prescribed for submitting the next return.

(b) In the cases where the Assessing Authority prime-facie

is not satisfied with the correctness of any return, deductions or other claims or the turnover declared.

(c) Dealers who are selected by the Commissioner on the basis of any criteria or random selection.

(d) Dealers in respect of whom the Commissioner has reason to believe that it is necessary to conduct detailed scrutiny of their books of account or stock.

(2) Notice to be given by the officer conducting audit shall be issued in form XXXI.

#### **54. Audit of Accounts**

(1) Audit Report mentioned in sub-section (1) of Section 62 of the Uttarakhand(the Uttaranchal Value Added Tax Act, 2005) Adaptation and Modification Order, 2007 as amended by the Uttarakhand (the Uttaranchal Value Added Tax Act, 2005) (Amendment) Bill, 2008 shall be submitted in Form-xxxii.

BY ORDER

(ALOK KUMAR JAIN)

PRINCIPAL SECRETARY, FINANCE.